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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/648,504	08/25/2003	Lisa M. Macalka	021756-018100US	4223
51206	7590	10/03/2007		EXAMINER
TOWNSEND AND TOWNSEND AND CREW LLP				OBEID, FAHD A
TWO EMBARCADERO CENTER				
8TH FLOOR			ART UNIT	PAPER NUMBER
SAN FRANCISCO, CA 94111-3834			3609	
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			10/03/2007	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No.	Applicant(s)
	10/648,504	MACALKA ET AL.
	Examiner	Art Unit
	Fahd A. Obeid	3609

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1) Responsive to communication(s) filed on 08/25/2003.

2a) This action is **FINAL**. 2b) This action is non-final.

3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4) Claim(s) 1-21 is/are pending in the application.

4a) Of the above claim(s) _____ is/are withdrawn from consideration.

5) Claim(s) _____ is/are allowed.

6) Claim(s) 1-21 is/are rejected.

7) Claim(s) _____ is/are objected to.

8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9) The specification is objected to by the Examiner.

10) The drawing(s) filed on _____ is/are: a) accepted or b) objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

a) All b) Some * c) None of:

- Certified copies of the priority documents have been received.
- Certified copies of the priority documents have been received in Application No. _____.
- Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)	4) <input type="checkbox"/> Interview Summary (PTO-413)
2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)	Paper No(s)/Mail Date. _____
3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08)	5) <input type="checkbox"/> Notice of Informal Patent Application
Paper No(s)/Mail Date _____	6) <input type="checkbox"/> Other: _____

DETAILED ACTION

Status of the Application

1. **Claims 1-21** are pending in this application.

Claim Rejections - 35 USC § 102

2. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in a patent granted on an application for patent by another filed in the United States before the invention thereof by the applicant for patent, or on an international application by another who has fulfilled the requirements of paragraphs (1), (2), and (4) of section 371(c) of this title before the invention thereof by the applicant for patent.

3. **Claims 1-5, 8-12, 15-18, and 21 are rejected under 35 U.S.C. 102(e) as being anticipated by McClendon (US 2003/0046194).**

4. **Regarding Claims 1, 8, 15, 16, 17 and 21:** McClendon discloses a system for consolidating adjustments comprising:

- An adjustment journal configured for receiving at least one adjustment entry (page 4 para 47-48, and claim 6).

- A proforma consolidation processor configured for consolidating the at least one adjustment entry into at least one consolidated adjustment entry (page 6 para 66, fig 6, and claim 3).
- A pending journal configured for storing the at least one consolidated adjustment entry (abstract, fig 6, claim 9, and claim 20).

5. Regarding Claims 2 and 9: McClendon discloses a system of claim 1 further comprising an inquiry module configured for displaying the at least one consolidated adjustment entry (pages 3-4 examples 1-3, and claim 2).

6. Regarding Claims 3 and 10: McClendon discloses a system of claim 1 further comprising an inquiry module configured for displaying at least one proforma ledger balance (pages 3-4 examples 1-3, and claim 2).

7. Regarding Claims 4 and 11: McClendon discloses a system of claim 1 further comprising a post module configured for posting the at least one consolidated adjustment entry to the consolidation ledger (page 4 para 47-48 and page 6 para 66-69).

8. Regarding Claims 5, 12, and 18: McClendon discloses a system of claim 1 wherein the proforma consolidation processor further comprises a proforma inter-

company eliminations module configured for performing inter-company eliminations on the at least one adjustment entry (page 6 para 66-67).

Claim Rejections - 35 USC § 103

9. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

10. This application currently names joint inventors. In considering patentability of the claims under 35 U.S.C. 103(a), the examiner presumes that the subject matter of the various claims was commonly owned at the time any inventions covered therein were made absent any evidence to the contrary. Applicant is advised of the obligation under 37 CFR 1.56 to point out the inventor and invention dates of each claim that was not commonly owned at the time a later invention was made in order for the examiner to consider the applicability of 35 U.S.C. 103(c) and potential 35 U.S.C. 102(e), (f) or (g) prior art under 35 U.S.C. 103(a).

11. **Claims 6, 13, and 19 are rejected under 35 U.S.C. 103(a) as being unpatentable over McClendon (US 2003/0046194) in view of Waston (5,978,780).**

12. **Regarding Claims 6, 13, and 19:** McClendon does not expressly disclose a module for performing non-interest eliminations on at least one adjustment.

However Watson does disclose a system of claim 1 wherein the consolidation processor further comprises an eliminations module configured for performing non-controlling interest eliminations on the at least one adjustment entry (figs 2 & 4, col 6 lines 22-67, col 21 lines 22-67, and claim 13 & 23).

It would have been obvious to one having ordinary skill in the art at the time the invention was made to use Watson teachings to modify McClendon posting lines system enabled, for the advantage of eliminating risk adjustment entries.

13. Claims 7, 14, and 20 are rejected under 35 U.S.C. 103(a) as being unpatentable over McClendon (US 2003/0046194) in view of Lewis (6,513,019).

14. Regarding Claims 7, 14, and 20: McClendon does not expressly disclose a module for reflecting net income of a subsidiary on a parent's ledger.

However, Lewis does disclose a system of claim 1 wherein the consolidation processor further comprises a proforma equitization module configured for performing equitization on the at least one adjustment entry (col 6 29-60 and lines col 14 lines 24-59).

It would have been obvious to one having ordinary skill in the art at the time the invention was made to use Lewis teachings to modify McClendon posting lines system

enabled, for the advantage of combining account balances from different businesses to the parent's ledger.

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Fahd A. Obeid whose telephone number is 571-270-3324. The examiner can normally be reached on Monday to Friday 8:00am-4:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Akm Ullah can be reached on 571-272-2361. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Fahd Obeid
Patent Examiner



AKM ULLAH
SUPERVISORY PATENT EXAMINER